

QUESTION 4

4.1 Calculate the missing amounts (indicated by a, b and c) in the Fixed/Tangible Asset Note for the year ended 28 February 2014.

NO.	WORKINGS	AMOUNT
a	6 740 000 – 2 689 000 <i>no part marks</i>	4 051 000 ✓✓
b	140 000 – 33 600 <i>no part marks</i>	106 400 ✓✓
c	$5\ 600 + 11\ 000 + 20\% \times (3\ 110\ 000 - 1\ 342\ 000)$ <small>353 600 (3 marks)</small> OR: $5\ 600 + 20\% \times [(1\ 768\ 000 \times 10/12) + (2\ 098\ 000 \times 4/12)]$ <small>294 667 + 69 933 = 364 600</small>	<i>one part correct</i> 370 200 ✓

12

4.2 **METEOR SUPERMARKETS LTD**
CASH FLOW STATEMENT FOR YEAR ENDED 28 FEBRUARY 2014

Cash flow from operating activities	(1 039 900)	✓ <i>Operation!</i>
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ <small>Details & correctly placed: 563 000 (2 marks) OR: -441 000 - 122 000 - 128 000</small>	(691 000)	✓ <i>Operation; one part correct & brackets</i>
✓ Dividends 480 000 ✓ + 750 000 ✓ <small>Details & correctly placed: 480 000 + 1 520 000 - 870 000 OR: -480 000 - 1 620 000 + 870 000 1 mark 1 mark 1 mark</small>	(1 230 000)	✓ <i>Operation one part correct & brackets</i>
<small>1 230 000: 3marks</small>		
Cash flow from investing activities	(4 274 600)	✓ <i>Operation!</i>
✓ Purchase of fixed assets 4 051 000 ✓ + 330 000 ✓ <small>Details & correctly placed: see 4.1 a</small>	(4 381 000)	✓ <i>Operation one part correct & brackets</i>
<small>4 381 000: 2 marks</small>		
✓ Proceeds from disposal of fixed assets <small>Details & correctly placed</small>	106 400	✓ <i>See 4.1b & no brackets</i>
Cash flow from financing activities	2 325 000	✓ <i>Operation!</i>
✓ Proceeds from the sale of shares <small>Details & correctly placed</small>	2 400 000 ✓	✓ <i>correct & no brackets</i>
<small>2 400 000: 1 mark</small>		
✓ Share buy-back 50 000 x R9,50 <small>Details & correctly placed</small>	(475 000) ✓	✓ <i>correct & brackets</i>
<small>475 000: 1 mark</small>		
✓ Change in loan <small>Details & correctly placed</small>	400 000 ✓	✓ <i>correct & no brackets</i>
<small>400 000: 1 mark</small>		
Net change in cash and cash equivalents	(2 989 500)	✓ <i>Operation</i>
Cash and cash equivalents at beginning of year	2 488 000	
Cash and cash equivalents at end of year	(501 500)	✓ <i>Operation*</i>

31

* Operation from top OR R13 500 OR (R515 000)
 Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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Table of Contents Accounting May 2014 Question Paper A Level

1. Understanding the eBook Accounting May 2014 Question Paper A Level
 - The Rise of Digital Reading Accounting May 2014 Question Paper A Level
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting May 2014 Question Paper A Level
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting May 2014 Question Paper A Level
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting May 2014 Question Paper A Level
 - Personalized Recommendations
 - Accounting May 2014 Question Paper A Level User Reviews and Ratings
 - Accounting May 2014 Question Paper A Level and Bestseller Lists
5. Accessing Accounting May 2014 Question Paper A Level Free and Paid eBooks
 - Accounting May 2014 Question Paper A Level Public Domain eBooks
 - Accounting May 2014 Question Paper A Level eBook Subscription Services
 - Accounting May 2014 Question Paper A Level Budget-Friendly Options

6. Navigating Accounting May 2014 Question Paper A Level eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting May 2014 Question Paper A Level Compatibility with Devices
 - Accounting May 2014 Question Paper A Level Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting May 2014 Question Paper A Level
 - Highlighting and Note-Taking Accounting May 2014 Question Paper A Level
 - Interactive Elements Accounting May 2014 Question Paper A Level
8. Staying Engaged with Accounting May 2014 Question Paper A Level
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting May 2014 Question Paper A Level
9. Balancing eBooks and Physical Books Accounting May 2014 Question Paper A Level
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting May 2014 Question Paper A Level
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting May 2014 Question Paper A Level
 - Setting Reading Goals Accounting May 2014 Question Paper A Level
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting May 2014 Question Paper A Level
 - Fact-Checking eBook Content of Accounting May 2014 Question Paper A Level
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

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web private investigator philip marlowe s latest client is orfamay quest she s come all the way from manhattan kansas to find her missing brother orrin or at least that s what she tells marlowe offering him just 20 dollars for his trouble feeling charitable marlowe accepts though it s not long before he wishes he hadn t

the little sister philip marlowe 5 goodreads - Jul 15 2023

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the little sister wikipedia - Aug 16 2023

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